

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

BLUE RIVER TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
10/23/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Paul Cooper	01-01-11 to 12-31-14
	Daniel Engleking	01-01-15 to 12-31-18
Chairman of the Township Board	Alan Wicker	01-01-12 to 08-30-14
	Jeffrey Cherry	09-01-14 to 12-31-14
	Paul Cooper	01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLUE RIVER TOWNSHIP, HANCOCK COUNTY, INDIANA

This report is supplemental to our examination report of Blue River Township (Township), for the period from January 1, 2012 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

July 9, 2015

BLUE RIVER TOWNSHIP, HANCOCK COUNTY
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Resolutions establishing the salaries of Township officers and employees were not presented for examination for the years 2012, 2013 and 2014. The total compensation and benefits paid to the trustee, clerk and board members during the examination period was \$22,800.

Indiana Code 36-6-6-10(b) states: "The township legislative body shall fix the: (1) salaries; (2) wages; (3) rates of hourly pay; and (4) remuneration other than statutory allowances; of all officers and employees of the township."

Township Form No. 17 (revised 2008) has been prescribed to fulfill the requirements of the statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

OFFICIAL BOND

The amount of the individual surety bond obtained by the Trustee was insufficient for the years 2012 and 2013. The coverage amount of the bond was \$15,000 for 2012 and 2013. The amount of the bond may not be less than \$30,000.

Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsection (b), the following . . . township officers and employees shall file an individual surety bond: . . .

(4) Township trustees. . . .

(6) Township assessors (if any). . . .

(c) Except as provided in subsections (h) and (i), the fiscal bodies of the respective units shall fix the amount of the bond . . . township trustees . . . as follows:

(1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).

(2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee. . . . "

BLUE RIVER TOWNSHIP, HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2015, with Daniel Engleking, Trustee, and Paul Cooper, Chairman of the Township Board.